

**UNITED STATES DISTRICT COURT**  
**DISTRICT OF MAINE**

<b>INTERNAL REVENUE SERVICE,</b>	)	
	)	
<b>APPELLANT</b>	)	
	)	
<b>v.</b>	)	<b>CIVIL No. 2:14-cv-340-DBH</b>
	)	<b>(BANKRUPTCY No. 09-2042)</b>
<b>WILLIAM CHARLES MURPHY,</b>	)	
	)	
<b>APPELLEE</b>	)	

**PROCEDURAL ORDER FOR ORAL ARGUMENT ON  
BANKRUPTCY COURT'S DENIAL OF 60(b) MOTION**

The parties have brought to this court's attention that they have not waived oral argument, and the Clerk's Office shall schedule argument accordingly. I believe that the facts and legal arguments are adequately presented with respect to the request for relief under Fed. R. Civ. P. 60(b)(6), Fed. R. Bankr. P. 8019(b)(3), but I will not prevent the lawyers from addressing the court on the topic. However, I do request oral argument directed to the Tax Anti-Injunction Act. Particularly, the parties should be prepared to discuss the applicability of In re Energy Res. Co., Inc., 871 F.2d 223 (1st Cir. 1989) aff'd sub nom. United States v. Energy Res. Co., 495 U.S. 545 (1990); In re Szwyd, 408 B.R. 547 (D. Mass. 2009); In re Kare Kemical, Inc., 935 F.2d 243 (11th Cir. 1991); In re Deer Park, Inc., 10 F.3d 1478 (9th Cir. 1993); and United States v. Pepperman, 976 F.2d 123 (3d Cir. 1992); in addition to any other cases that bear on the application of the Tax Anti-Injunction Act in this case.

**SO ORDERED.**

**DATED THIS 23<sup>RD</sup> DAY OF DECEMBER, 2014**

/s/D. BROCK HORNBY  
\_\_\_\_\_  
**D. BROCK HORNBY**  
**UNITED STATES DISTRICT JUDGE**